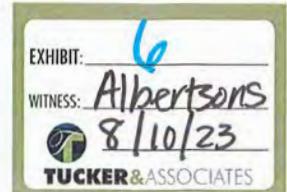
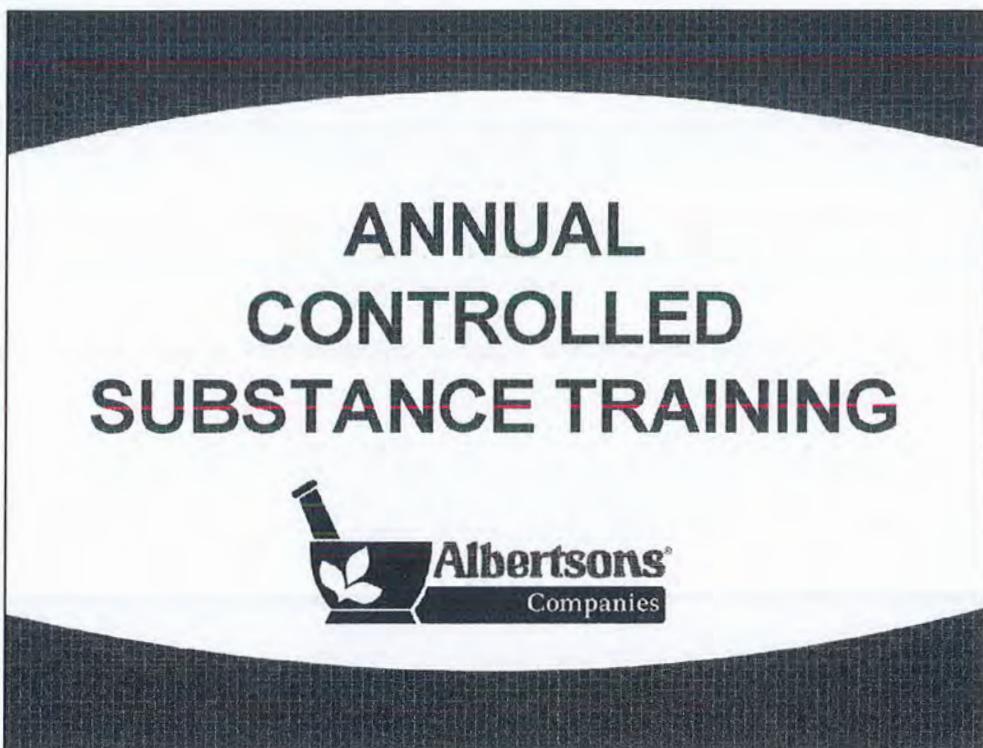


EXHIBIT

2



Welcome to Albertsons Companies Annual Controlled Substances Training.

AGENDA

- Diversion prevention strategies
- Reporting discrepancies, theft and loss
- Record keeping requirements
- Resources



Albertsons Companies takes our role in partnering in the fight against diversion and misuse of controlled substances seriously. As a company, we have a responsibility to ensure that we are operating in full compliance with all regulatory requirements while minimizing the risk of theft and diversion of controlled substances. While all pharmacy team members are responsible for knowing and adhering to the Albertson's Companies Retail Pharmacy Policies and Procedures, in this course we will cover specific strategies that are in place and play a critical role in our responsibility to prevent diversion of controlled substances.

This course will focus on strategies for preventing diversion, methods for reporting a discrepancy, theft or loss of controlled substances, record keeping requirements and resources available to store teams.

The most up to date policies are always posted on the Daily Dose and the portal.

PREVENTING DIVERSION



Let's start with discussing how we can work together to prevent diversion within our pharmacies.

PREVENTING DIVERSION

- Diversion prevention tips
- Suspected impairment reporting
- Maintaining accurate on hand quantities
- Securing the pharmacy
- Personal belongings in the pharmacy
- Personal use of prescription medication
- Reporting suspected or confirmed losses and overages



We have specific policies and procedures in place that play a critical role in our fight against diversion of controlled substances. The topics that will be covered in this section are tips for preventing diversion, suspected impairment reporting, maintaining accurate on hand quantities, pharmacy security, personal belongings in the pharmacy, personal use of prescription medication, and reporting suspected or confirmed losses, and overages.

DIVERSION PREVENTION

- PIC oversight
- Entire team responsibility
- Preventive measures
 - Cognizance of surroundings
 - Awareness of alterations to drug counts
 - Reporting of discrepancies [REDACTED]
 - Allowing only authorized personnel in pharmacy



While the pharmacist in charge is responsible for ensuring appropriate controls are in place to avoid internal diversion, everyone has an obligation to work diligently to prevent diversion and report suspicious conduct as needed. Preventative measures include being aware of what is going on at all times in the pharmacy and the surrounding area. Pharmacists should also be aware of drug counts being off or short and should review all on hand reports to ensure that changes to the on-hand quantities of controlled substances are reported no later than [REDACTED] and in accordance with our policies and procedures. Pharmacy teams must ensure that only authorized personnel are permitted in the pharmacy.

REQUIRED REPORTING

- Report
 - Violation of the law
 - Violation of code of conduct
 - Drug theft or diversion
 - Fraudulent billing
 - Impairment
 - Threat to patient or employee
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]



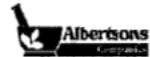
Each pharmacy employee is personally responsible to report any suspected or confirmed violation of law or of the company's code of conduct or business ethics. Examples include drug theft or diversion, fraudulent billing, or unlawful self use of dangerous drugs. If the validity of a prescription is in question, it may be researched for authenticity and will be subject to investigation by Asset Protection.

Situations in which a pharmacy employee is suspected to be chemically, mentally, or physically impaired or is discovered or known to have engaged in theft, diversion, or self-use of dangerous drugs must be reported immediately to a member of management. Any threat to patient or employee health or safety should be reported as soon as it is recognized. Pharmacy employees should also be aware that the company may be legally obligated to report violations of this policy to a state Board of Pharmacy or other licensing entity and the DEA.

Reports should be provided to [REDACTED] or may also be reported anonymously through the [REDACTED] Employees are protected by law from retaliation for reports made in good faith.

ACCURATE ON HAND QUANTITIES

- Utilize available inventory tools
 - Daily cycle counts
 - Receipt and application of drug orders
 - Monthly schedule II counts
 - Controlled substance Inventories
 - » Controlled substance annual inventory
 - » After robbery or diversion
 - » PIC change



Accuracy of on hand quantities for controlled substances is imperative. Pharmacy teams must utilize all of the tools available to maintain accurate on hand quantities. These include completing the daily cycle counts, ensuring receipt and application of drug orders, monthly schedule II counts and annual controlled substance inventories. Additionally, full controlled substance inventories must be conducted after a robbery or instance of diversion and also with any PIC change.. While we are discussing controlled substance reporting requirements in more detail later, it is important to note that during completion of any of these activities if a discrepancy is identified it must be reported to [REDACTED].

PHARMACY SECURITY

- Entrance and exit doors locked at all times
- Maintain visual monitoring
 - Ask for assistance
- CII cabinet closed and locked at all times
- Controls
 - Keys
 - Combination
 - Badges
 - Alarm codes
- Breaches



The pharmacist on duty is responsible for enclosing, locking, and securing the pharmacy when closed. To prevent unauthorized access to the pharmacy, entrance and exit doors must remain closed and locked at all times including when assisting a customer outside of the pharmacy. In addition to ensuring the pharmacy is secure when a pharmacist steps out to assist a customer, he or she should maintain visual monitoring of the pharmacy or ask a member of management for their assistance. The CII cabinet must be closed and locked at all times.

All pharmacy keys and safe combinations, access badges, alarm codes or other mechanisms used to enter or open secured pharmacy areas, including those to the door, gate, and narcotics cabinet or safe, must be in the continuous possession and control of the pharmacist on duty. Do not disclose, provide, or leave these items on the workflow counter, hanging in the CII cabinet lock, or elsewhere accessible to unauthorized individuals. Extra keys must never be stored in the pharmacy. Non-pharmacist employees are not permitted, under any circumstance, to know, possess, use, or copy pharmacy keys or combinations.

Keys or safe combinations that have been compromised must be immediately reported to [REDACTED] [REDACTED]. This might occur for example, if an employee is terminated and the pharmacy keys are not recovered, or if they are lost or stolen. Arrangements must be made to have the locks and/or combinations changed as soon as possible and for appropriate additional security measures in the interim.

PERSONAL BELONGINGS

- Unacceptable items
 - Coats
 - Purses
 - Backpacks
- Acceptable items
 - Light weight outer coverings
 - Food in disposable bag or containers
 - » Must be disposed of in pharmacy trash
 - Medically necessary prescription medication
- Random bag/smock check



To prevent theft and diversion, personal items must not be brought into the pharmacy or stored in areas accessible from the pharmacy. Personal items such as coats or bulky outdoor coverings, purses, backpacks, or other carrying bags, and laptops must be stored outside of the pharmacy in an area designated for storage. The store director or pharmacy manager can assist in determining where items can be stored. Light weight outer coverings and small items that can be worn without compromising professional appearance are acceptable.

You may bring food or drinks into the pharmacy to consume outside of patient view during breaks or lunches. An un-tinted, clear reusable container is acceptable for this purpose if desired. Disposable bags or non see-through containers used to contain food or snacks must be disposed of in the pharmacy trash.

If there is a medical necessity that requires the use of a prescribed medication during a shift, it may be carried with the employee.

Lastly, it must be noted that all pharmacy employees are subject to a random bag and smock check.

PERSONAL USE OF PRESCRIPTION MEDICATIONS

- Prescription required
- Personal, family or acquaintance prescription
 - Avoid filling or accepting telephone Rx
 - Alone/no alternative
 - » Email DPM
 - Controlled substance
 - Must be dispensed in an approved container
 - Follow employee purchase procedures



Pharmacy employees are prohibited from selling, using, purchasing, or prescribing for themselves or any individual any prescription medication without obtaining prescription authorization. Prescription products purchased by any pharmacy employee, family member or acquaintance must be filled, dispensed and purchased according to the Albertsons Companies policies and procedures which we will outline.

A pharmacy employee must avoid filling a prescription for themselves or immediate family member while working alone, unless there is no suitable alternative. In this circumstance, the DPM must be notified via email and provided the date, time and prescription number. Additionally, a controlled substance prescription for the employee or family member cannot be phoned-in but must be written, electronic or faxed and signed by the prescriber.

All prescriptions that are prepared for a pharmacy employee or an immediate family member must be prepared exactly like any other prescription and dispensed in an approved container with a label prepared as required by law.

A member of management, or a delegate, must complete the sale of the prescription drug in accordance with regular employee purchase procedures. Under no circumstances may a prescription be discounted for any employee or family member.

Whenever the validity of a prescription is in question, it may be researched for authenticity. Prescriptions believed to be fraudulent in any manner will be subject to investigation by Asset Protection and, when warranted, the appropriate law enforcement agency.

REPORTING THEFT, LOSS, AND DISCREPANCIES



Our next section reviews the steps to take to report theft, loss or discrepancies of controlled substances in your pharmacy.

REPORTING THEFT, LOSS, AND DISCREPANCIES

- Report [REDACTED] hours-suspected or confirmed

- [REDACTED]

- » Electronically through [REDACTED]

- » Phone [REDACTED]

- [REDACTED]

- Robbery or Burglary

- [REDACTED]

- [REDACTED]

- Local law enforcement



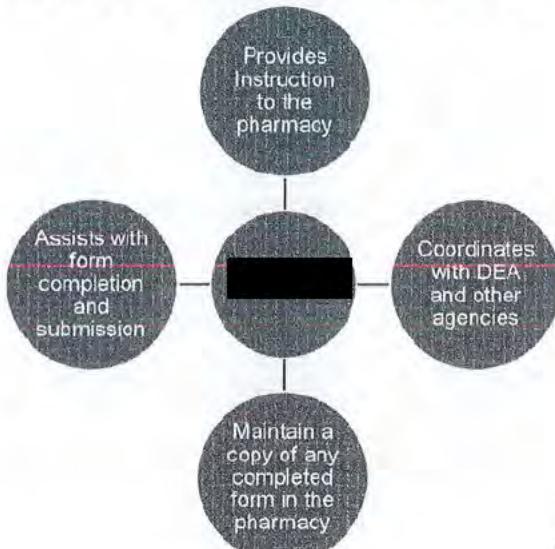
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All controlled substance suspected or confirmed theft, loss or discrepancies including overages must be reported to [REDACTED], [REDACTED] and [REDACTED]. Do not delay reporting to investigate a potential loss.

Reports should be submitted electronically through [REDACTED]. In the event that electronic submission is not available, [REDACTED] must be called to ensure that the report is made [REDACTED]. A voicemail message containing a detailed report should be left if it is after normal business hours. [REDACTED] will provide instructions for appropriately conducting and documenting the loss investigation.

If the loss is due to a robbery or burglary, a report should be made *immediately* to [REDACTED] and the [REDACTED] as outlined. Additionally, [REDACTED] on and local law enforcement must be notified. Your [REDACTED] can assist you with contacting your [REDACTED] [REDACTED] or [REDACTED] [REDACTED]

REPORTING LOSS OR THEFT



Stores should not call the DEA or state board of pharmacy regarding a drug loss unless instructed by [REDACTED] to do so. [REDACTED] will determine which forms need to be completed. Promptly submit these forms to [REDACTED] so they can be reviewed for accuracy and completion. [REDACTED] will submit the form to the DEA and other agencies as required.

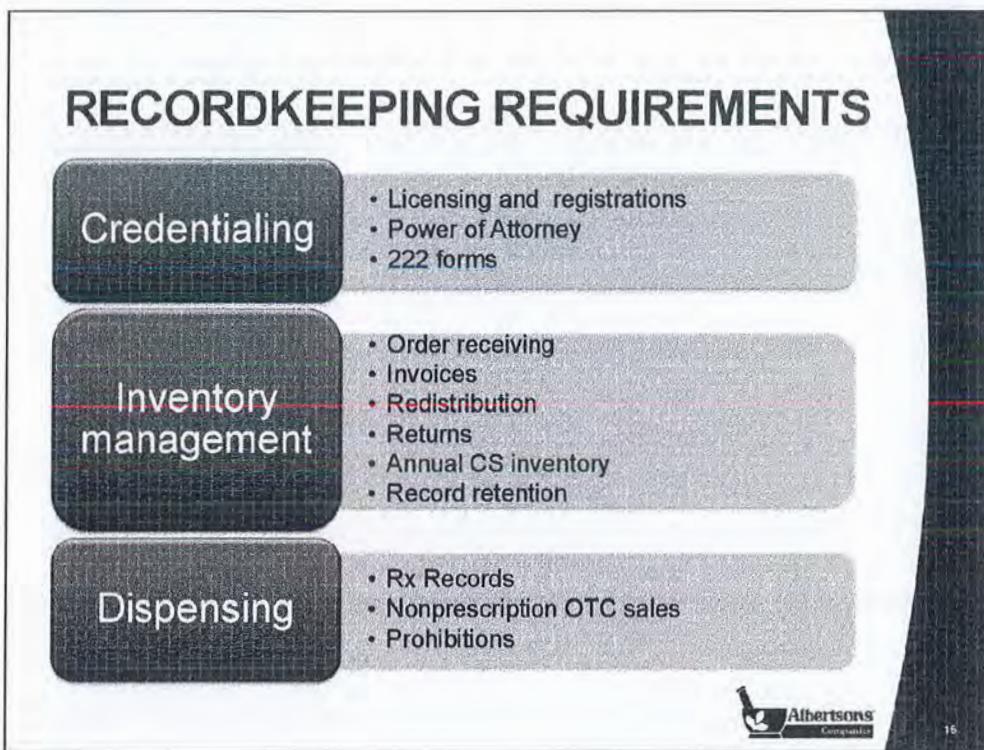
Be sure to maintain a copy of each completed DEA form in the pharmacy in your Universal Filing System or other designated area.

RECORDKEEPING REQUIREMENTS



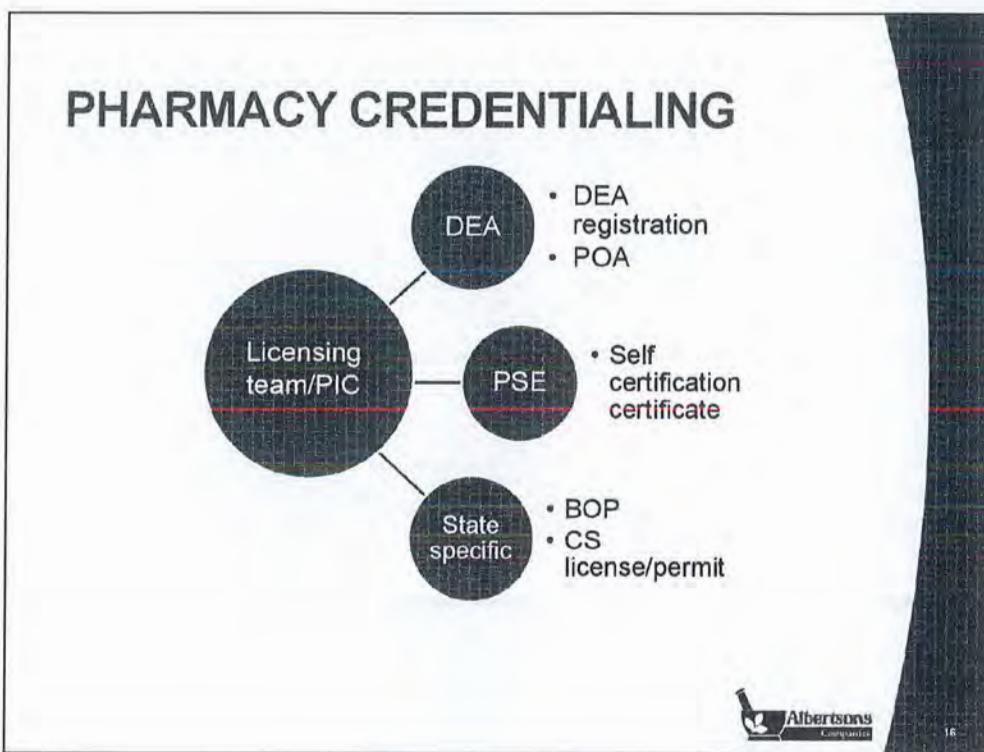
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Our final topic for handling controlled substances is ensuring we are compliant with the rules and regulations surrounding recordkeeping.



The entire pharmacy team must be aware of the pharmacy's record keeping requirements. Many of these mandates are established by the Federal Controlled Substances Act or CSA, but keep in mind that if your state has more stringent requirements, store teams must ensure they are compliant with those as well.

Record keeping requirements include licensing and registrations, inventory management policies and procedures, and dispensing guidelines.



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With regards to the CSA and the Combat Methamphetamine Epidemic Act, each pharmacy must have a valid DEA registration and Self-Certification Certificate on file. Additionally, transactions of pseudoephedrine sales must be documented via a logbook or electronic equivalent.

Pharmacy credentialing must be handled appropriately and in a timely fashion. To assist our pharmacies, all pharmacy licenses, registrations, and permits are administered by the pharmacy licensing team in collaboration with the pharmacist in charge, or PIC. Although the licensing team is a helpful resource, the PIC is ultimately responsible for ensuring that pharmacy credentials remain active and are posted, if required by law, and filing deadlines and other criteria are met. For example, if the pharmacy utilizes a central fill or other mail order service, the PIC must ensure that state credentialing or notification requirements that apply to the use of such services are satisfied. It is a best practice for the PIC to conduct at least quarterly audits of required posted credentials.

POWER OF ATTORNEY (POA)

- POA allows ordering of CII's via DEA 222 order form
- PIC responsible for ensuring POA is on file
- Issued by pharmacy licensing team
 - Pharmacist in charge (PIC)
 - Central support personnel
- Updated with change in PIC



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Another record keeping and legal requirement for each pharmacy that orders scheduled II controlled substances, is to have a Power of Attorney (POA) on file. A Power of Attorney (or POA) provides the required legal authorization for pharmacists to order schedule II controlled substances for the pharmacy. PICs are responsible for ensuring that only pharmacists with a valid POA on file are allowed to place C-II orders for that pharmacy.

POAs are issued by the pharmacy licensing team and must be signed by the individual who signed the most recent DEA registration or renewal application. A POA is generally issued to the pharmacist in charge and to an approved alternate at each pharmacy responsible for signing the DEA 222 order forms.

Additional POAs may also be issued to other individuals in pharmacy support positions for the purpose of administering the controlled substance ordering system (CSOS) process.

A new POA must be issued with every PIC change and with any other staffing changes involving individuals who have been issued a POA.

DEA 222 FORMS

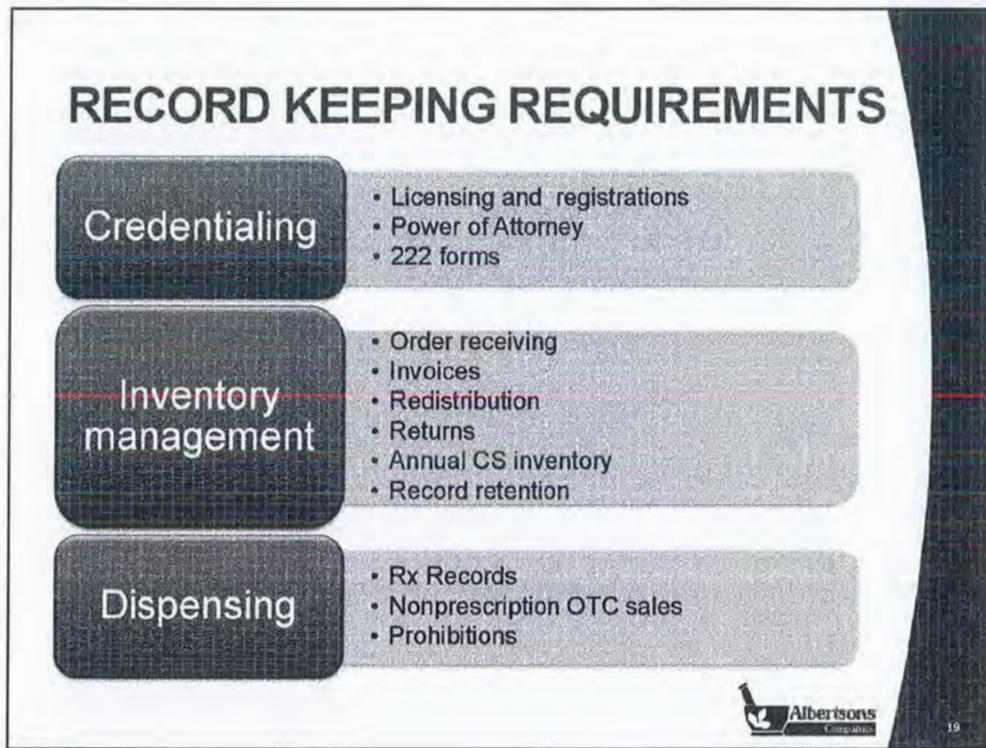
- DEA 222 forms
 - Must be stored in locked cabinet
 - Must be in serial numerical order
 - » Unused
 - » Completed or executed forms
- Missing form
 - Contact [REDACTED]



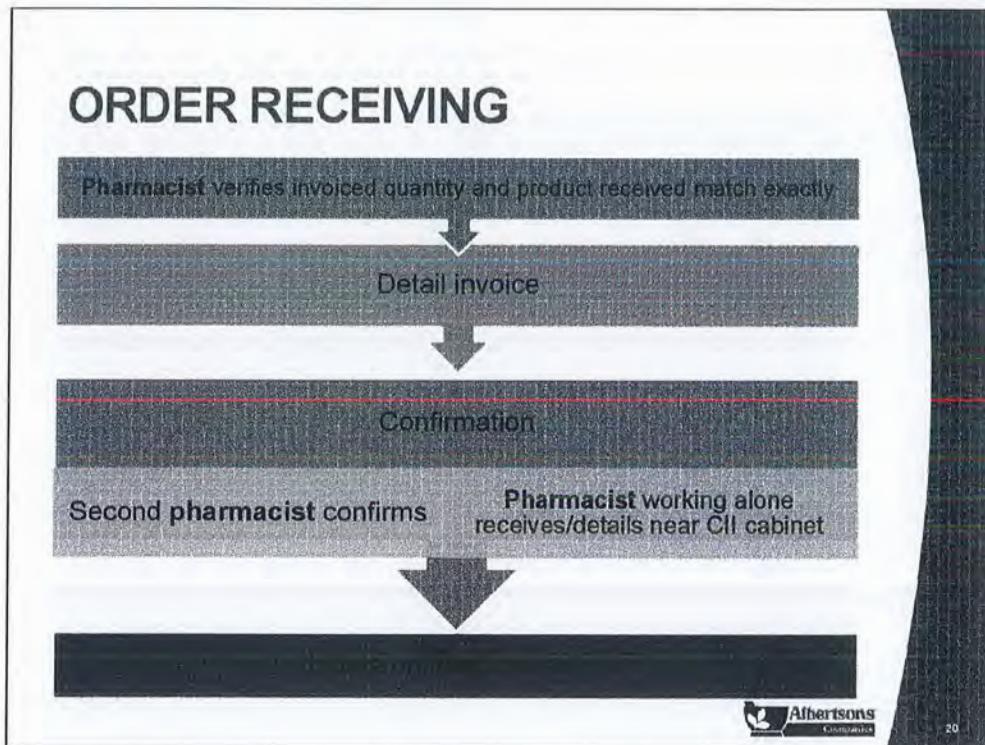
 Albertsons
Grocery

Considering that a DEA 222 form can be used to order schedule II controlled substances, extreme care should be used to ensure they are not lost or stolen. Unused hard copy DEA 222 forms must be maintained in serial numerical order in a locked cabinet or drawer. Once the form is used to order product, the DEA 222 order form must be matched to the product received. To accomplish this, the pharmacist must initial and date each line on the DEA 222 form. The schedule II invoice must be attached to, and retained with, the executed store copy of the DEA 222 form and filed appropriately in the pharmacy filing system in numerical order for a minimum of 2 years.

If a form is discovered to be missing, whether it is lost or stolen, [REDACTED] must be immediately notified. [REDACTED], not the pharmacy, will report the loss as required to the nearest DEA field office



In the Inventory Management section, we will review effective management of your controlled substance inventory as it moves in and out of your pharmacy through purchases, transfers and returns. Additionally, we will review our annual control substance inventory process and record retention policies and procedures.



To ensure that on hand quantities of all controlled substances are accurate, it is important to confirm and verify that the ordered quantity on the invoice of a drug order matches the physical quantity received in the pharmacy. One of the first steps is to receive and detail the controlled substance order. This must be completed by a pharmacist and double verified whenever possible. If the pharmacist is working alone, the receiving pharmacist must open, unpack, and detail the order in an area near the CII cabinet or other area where camera coverage is available. While CIII through CV onhand quantities will update automatically, CII products must be added into your computer system's inventory as well as your perpetual inventory log.

Detailing invoices of controlled substances varies according to the schedule and will be discussed in the next few slides.

CIII-V INVOICE

 Albertsons
Long Beach

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For a schedule III through V controlled substance invoice, the pharmacist must ensure the order form, the invoice or packing slip, and the product received all match exactly. Acknowledge the quantity of the product received by placing a checkmark, circling or other indication that you have received the amount that is reflected. Then, the entire invoice must be signed and dated with the date that the product was received.

CII INVOICE

 Albertson's
Companies

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For a schedule II controlled substance order, the pharmacist must ensure that the DEA 222 order form, invoice or packing slip, and the product received all match exactly. It is important for the receiving pharmacist to acknowledge the quantity of the product received in a similar fashion to that of a CIII-V, but additionally initialing each line item indicating that the product was received in the amount that is reflected on the invoice. Note that this is different from CIII-V medications where the requirement is to only acknowledge the quantity that was received and not initial each line. Finally, the entire invoice must be signed and dated with the date that the product was received. As previously discussed, the DEA 222 form must be attached to the CII invoice and filed numerically separately from other controlled substance invoices.

FILING INVOICES FOR CS

- CIII-V

- Twelve files labelled with each month
 - » Two folders in each monthly folder
 - Primary wholesaler
 - Other

- CII

- Filed separately from other control invoices
- Attached to 222



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Invoices for schedule III through V controlled substances should be filed in chronological order separately in twelve files labeled by month. The labeling should be as follows, "CIII-V Jan, CIII-V Feb, etc." Within each monthly file, two separate folders should be maintained and labeled as "primary wholesaler" and "other". Invoices from other sources of product procurement, such as interstore transfers, are filed in the "other" section.

Detailed CII invoices should be attached to the detailed 222 form and filed in their own dedicated file with other executed CII invoices in numerical order.

CS REDISTRIBUTION REQUIREMENTS

- Active and valid DEA registration
- 5% limitation
- Intra-company only
- Comply with state/federal law
- Proper documentation
 - CII-utilize 222 form
 - CIII-V generate invoice including
 - » Name, address, DEA registration of purchasing pharmacy
 - » Name, dosage form, quantity of each product



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In the normal course of business, pharmacy teams sometimes transfer or redistribute controlled substances to another pharmacy or facility. Federal law allows limited transfers between DEA registered pharmacies. As long as the total transferred out quantity is less than 5% of the annual controlled substance dispensed, no separate DEA wholesaling registration is required by the supplying pharmacy.

However, to ensure compliance with the Drug Supply Chain Security Act (DSCSA), these transactions are only permitted from one company-owned pharmacy to another. Any transfers must also be permitted by state law and comply with any other restrictions if they exist. Additionally, the transfer must be documented by both parties in compliance with state and federal law which means a schedule II controlled substance must be documented by completing a DEA 222 form. Schedules III through V controlled substance transfers must be documented on an order form, letterhead, invoice, or other form of memorandum. The documentation must include the purchasing pharmacies name, address, DEA registration number, and the name, dosage form and quantity of each product transferred.

CS RETURNS

- Reverse distribution only
- Documentation: pharmacy and vendor
 - Number of containers
 - Quantity and description
 - Date of separation
- UPS or other carrier
 - Tamper-evident packaging
 - Return receipt

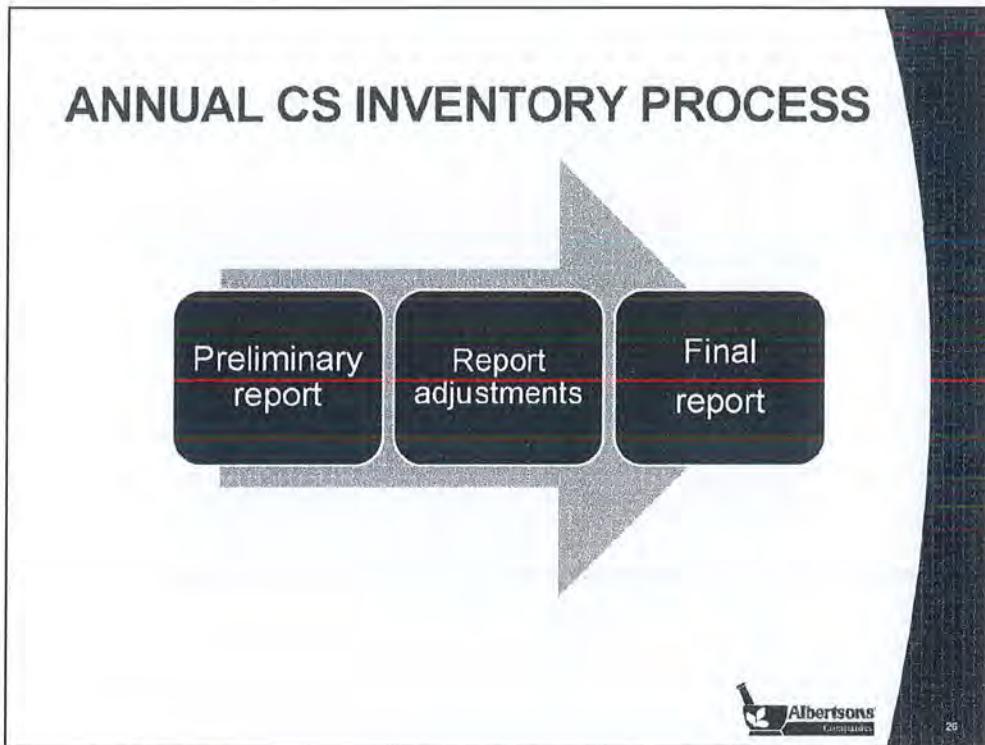


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Pharmacies must never return expired controls directly to the manufacturer. They may be returned to a company approved reverse distributor.

Whenever controlled substances are returned for any reason, the information provided to the vendor and retained in the pharmacy must include the same information that would be included on an invoice from a wholesaler or distribution center. This includes the name, address, and DEA number of the store and the vendor to whom the controlled substances are being returned which is included on the created invoice. The description, strength and dosage form must be documented as well as the the number of containers and the quantity of tablets, capsules or other dosage form. If the product being returned is a partial quantity, indicate the quantity as a fraction of the entire container. The date the controlled substance leaves the pharmacy must be documented as well.

The shipment of controlled substances must be sent by UPS or other carrier in tamper-evident packaging with return receipt service requested to verify that the shipment has been received.



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Pharmacists in each of our stores must conduct an inventory of all controlled substances at least annually generally on the first Sunday in May. The inventory must be conducted on a single day prior to business opening or after closing, and cannot be spread over multiple days. For CII counts, all products must be hand counted or measured twice. Schedule III through V products may be estimated unless the container has been opened and holds more than 1000 dosage units. Products classified differently by state law than by federal law must be counted and documented to comply with state requirements.

Completion of the controlled substance inventory is a three step process. This consists of generating a preliminary report, report adjustments, and the final report. To ensure that on hand quantities are up to date, all outstanding orders must be processed or applied into inventory as received prior to running the preliminary report.

THE PRELIMINARY REPORT.

This report separates the products by DEA class and includes the drug name, NDC number, package size, current on hand quantities, and the number of containers. The report contains a place to record the counted quantities, and there is a space at the end of the report for recording items that were not included in the printed preliminary report. The preliminary report can be printed as many times as necessary, but all of the report entries must be 100% accurate before generating the final report.

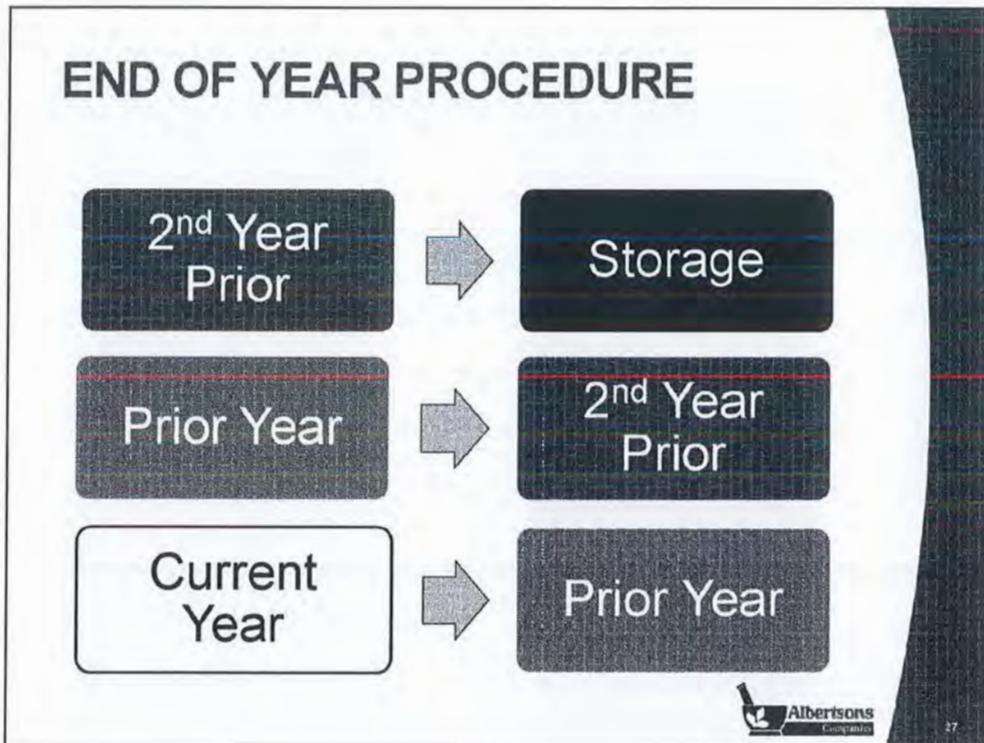
REPORT ADJUSTMENTS.

If there are any inaccuracies to the on hand quantities listed, they must be recorded on the report prior to updating the on hand quantity in the system. Products not listed on the preliminary report, including generics and their manufacturers must have on-hand quantities corrected by the pharmacist on duty conducting the inventory.

THE FINAL REPORT.

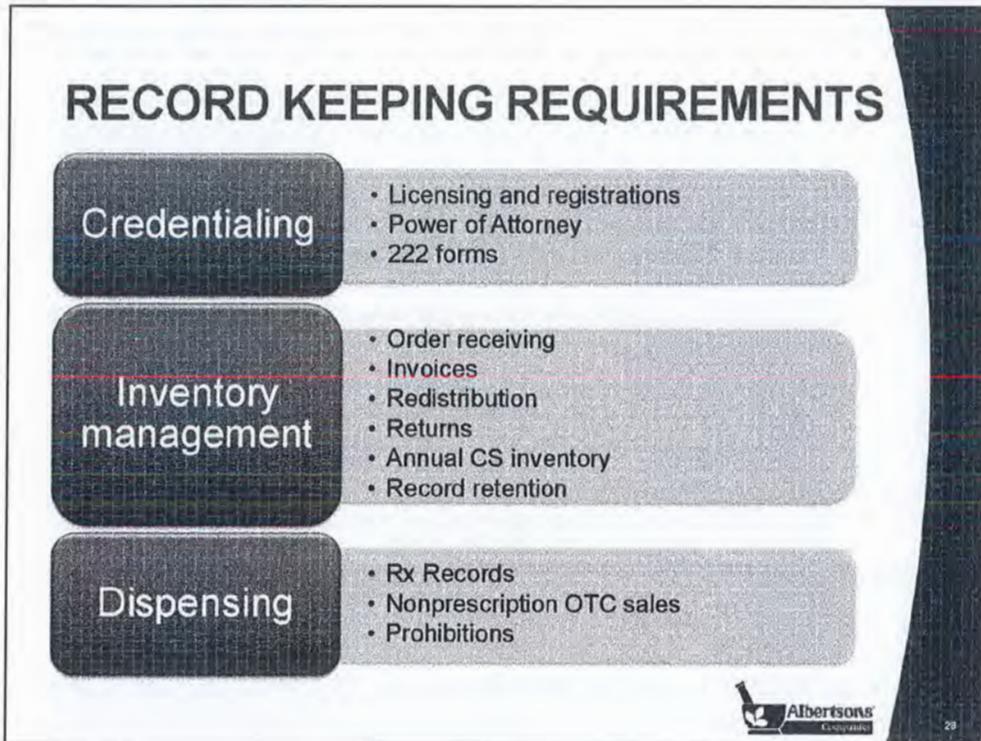
After confirming the products and counts on the preliminary report, and making necessary adjustments to on hand counts in the system, pharmacists must complete the final inventory report following the instructions provided by [REDACTED]. Don't forget to maintain a copy of the final report along with the preliminary report in your universal filing system.

If a discrepancy is discovered during the annual inventory it must be reported to [REDACTED].



CS invoices in schedule III-V are maintained in three separate folders labelled as Current Year, which includes the 12 individual month files previously discussed, Prior Year and 2nd year prior. After the conclusion of each calendar year, controlled substance invoice files must be updated and moved. To accomplish this, remove the 2nd year prior invoices and move to one or more appropriate sized boxes for storage. All boxes must be labeled with sufficient information to allow their contents to be identified and records to be retrieved in the time and manner required by state and federal law. The label must also include a destruction date and must otherwise comply with the company's records retention and labeling requirements.

Move the records from the "Prior Year" file to the "2nd Year Prior" file. Remove the Current Year files from each of the monthly files and place in the Prior Year file.



In the Dispensing section we will discuss regarding record keeping requirements as they relate to controlled substance prescriptions.

PRESCRIPTION RECORDS

- Prescription records
 - Schedule II
 - Schedules III – V
 - Non scheduled
- Electronic prescriptions
 - Readily retrievable
 - Sortable



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Storing and maintaining prescriptions of controlled substances requires special attention. To ensure compliance with both the state and federal laws in the states where we have pharmacies, we have adopted a three file system. Prescription numbers for CII prescriptions start with the number 2, CIII through V prescriptions start with the number 4, and non scheduled prescriptions start with the number 6.

If a controlled substance prescription is sent over electronically, the prescription must be stored electronically in a manner that is readily retrievable. Readily retrievable is defined by our policies and procedures as a prescription that is easily identifiable and able to be produced within 48-72 hours. To comply with regulations, the electronic records must either be easily readable or easily rendered in a readable format and must be sortable by prescriber name, patient name, drug dispensed, and dated filled.

NON-PRESCRIPTION CONTROLLED SUBSTANCE SALES

- Knowledge of state law
- Obtain identification
 - At least 18 years of age
 - Adhere to 48 hour purchase limit
- Complete Exempt Narcotic Register
 - Name and complete address
 - Product name and quantity
 - Date and time
 - Signature
 - Verify signature and address match identification



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Some states allow the sale of a controlled substance without a prescription. If your state is among those that do, the pharmacist must be knowledgeable of and abide by state law. Additionally, the pharmacist must gather information about the customer which includes whether the customer has made any other purchases of controlled substances that exceed state or federal limits in the prior 48 hours. The customer also must be at least 18 years of age. After this has been determined, the pharmacist must record the customer's name and complete address, the product name and quantity, and the date and time of the purchase. This information is entered into a bound booklet called an exempt narcotic register. The customer must sign the narcotic register and provide identification with both the signature and the address provided matching.

PROHIBITIONS TO DISPENSING

- For office use
- Casual sales
- Issued in the prescriber's name
- Issued for prescriber's staff or family member
 - Not intended for legitimate medical purpose
- Pharmacist must use professional judgment



Controlled substances cannot be dispensed if the prescription is issued or written for office use, casual sale, issued by a prescriber in the name of the same prescriber, or if issued to a prescriber's staff or family member that is not for a legitimate medical purpose. The pharmacist should always use their professional judgment when dispensing any controlled substance including evaluating any red flags that might exist.

For example, does it make sense for a dentist or a podiatrist to write a prescription for Adderall?

As a reminder, to ensure compliance with the Drug Supply Chain Security Act (DSCSA), transfers are only permitted from one company-owned pharmacy to another.

RESOURCES

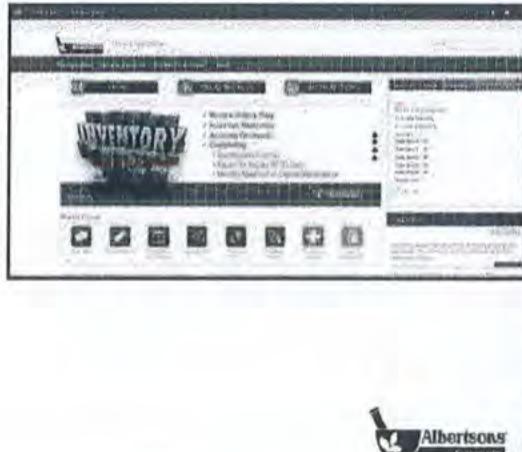


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In addition to this training, the stores have access to several resources to assist in compliance with controlled substance requirements. These are found on Daily Dose and Portal.

RESOURCES

- Albertsons Companies Retail Pharmacy Policies and Procedures
 - Daily Dose
- PPSD
 - Phone: [REDACTED] [REDACTED]
- DPM



Policies outlined in today's training are found in Albertsons Companies Retail Pharmacy Policies and Procedures through the Daily Dose. This is a great resource for pharmacy teams with specific questions regarding any policy or procedure. If the Policies and Procedures require clarification, store teams can contact the Pharmacy Professional Services Department or their DPM.

Suspected missing, or excess quantities of controlled substances must be reported [REDACTED] [REDACTED]. To report a discrepancy, navigate to [REDACTED] through the regulatory section on the top right hand side of the Daily Dose home page.

WRAP UP

- Important points to remember
 - Diversion prevention
 - Any discrepancy, theft, or loss
 - » Must be reported to [REDACTED]
 - Record keeping
- Follow all policies, procedures, laws and regulations



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Over the course of this training we have covered topics surrounding the handling of controlled substances. The topics that were covered included diversion prevention strategies focusing on the responsibility of the PIC and ensuring the involvement of the entire pharmacy team. We learned the critical importance of reporting any discrepancy for any reason involving a controlled substance to [REDACTED]. This reporting must be done [REDACTED] and can be done by telephone if the report cannot be accomplished electronically. Lastly we covered the record keeping requirements including invoices, purchasing and returns. It is ultimately up to our pharmacy teams to maintain a 100% level of execution. By following all policies and procedures and standards that govern controlled substances covered in this training, our pharmacists, pharmacies and the entire business will be successful in meeting and complying with DEA and state regulations.